

SALT LAKE COUNTY (UTAH). COUNTY ASSESSOR ^[914]

TAX ASSESSMENT ROLLS, 1853, 1858-1859, 1861-1897.

53 microfilm reels

DESCRIPTION: These volumes record the assessment of real and personal property in Salt Lake County for tax purposes. The property may be owned by individuals or businesses. The county assessor determined the extent and value of property subject to taxes levied by the territory, county, school districts (beginning 1887), and cities (beginning 1893). Every volume records the property owner's name and rough property location. In addition there are columns to record the quantity and value of real estate and improvements, livestock, and other personal property ranging from household furniture and tools to merchandise, stock, bonds, and bullion. The particular columns change over the years as different items are subject to taxation or declared exempt. Beginning in 1880, the amount of tax for each entity is entered as well. Recapitulations, totaling amounts for each geographical segment and category, appear toward the back of the year's final book starting in 1873.

Particular volumes may have distinctive features. In 1853, the assessor was also the collector, so the tax rates and amounts collected are shown in the volume as well. Assessments for Green River County are recorded at the back of the 1853 volume. In the early volumes, there also may be pencilled scratch assessments for other years. Special categories may be grouped separately, rather than appearing within their geographic district, usually toward the rear or front of a volume. Such categories include merchants in the early volumes, railroads from 1879 on, telephone and telegraph assessments beginning in 1884, and bank shareholders from 1878 on. Railroads and telephone and telegraph assessments were based primarily on the amount of rail or line through the county. After 1892 these were assessed by the territory with a portion allocated to the county; that portion was required to be recorded in the county assessor's books. At the back of the volumes, there are frequently appendices for assessments

missed or lacking sufficient entry space earlier.

In 1896 the law changed which resulted in a change of procedures in 1898 and the end of this series. The initial roll created by the assessor was passed from the assessor to the county board of equalization to the treasurer; those offices no longer created separate copies.

ARRANGEMENT: Volumes are arranged chronologically by year. Entries in the volumes are alphabetical by the first letter of surname thereunder geographically until 1858, after which they are arranged geographically thereunder alphabetically by first letter of surname until 1893, when entries are just arranged geographically. Special categories may be separated. See the research note for further detail.

RESEARCH NOTE: The geographical arrangement can be confusing. The geographical blocks may be recorded as wards, school districts, or section, township, and range. Transitions in record keeping may also be confusing; for example, in 1892 school district 66 follows school district 29 because both were in the Sugarhouse Ward.

Beginning in 1893, rather than wards, the legal property description is given. For the most part, these move alphabetically through the plats in the Salt Lake City Survey, thereunder numerically through the blocks in each plat. The 5 Acre Big Field Survey plats, again alphabetically, follow the Salt Lake City Survey plats. Section, township, and range follow the 5 Acre Big Field Survey plats. All these surveys are implicitly within the Salt Lake City School District, although outside of the recapitulations, this fact was rarely stated. Thus starting explicitly with School District 21 rather than a school district one, for outlying areas, makes more sense than it may initially appear.

RELATED RECORDS: Series 18189, CORRECTED ASSESSMENT ROLLS, shows the next step in the taxation process, recording the amendments to the assessor's valuations made by the board of equalization and the collections made by the collector. Tax ledgers (series 4351), and records of assessments, changes, and collections after 1898 are available through the Salt Lake County Archives. Salt Lake City ASSESSMENT ROLLS, for city taxes--county and territorial taxes on property within the city are in this series from the beginning--until 1893 may be found in series 4922.

PROCESSING NOTE: This series was processed in 1997 by A.C. Cone. Most microfilming was done by the Archives in the late 1960s and early 1970s. Most volumes dating 1880 and later were destroyed following filming. Series paper holdings were returned to the Salt Lake County Archives 26 July 2001; the State Archives retained a film copy.

GAPS IN THE SERIES: The location of volumes for years other than those listed is unknown.

CONTAINER LIST

Reel	Description
1	1853
2	1858
2	1859
3	1861
3	1862
4	1863
4	1864
5	1865
6	1866
7	1867
8	1868
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10	1870
10	1871
11	1872
12	1873
12	1874
12	1875
13	1876
13	1877
14	1878
15	1879; ward 1-20
16	1879; ward 20-Little Cottonwood
17	1880
18	1881
19	1882
20	1883
21	1884
22	1885
23	1886
24	1887
25	1888
26	1889
27	1890; school district 1-20, 51, money lenders-appendix
28	1890; school district 21-Alta, railroads-recapitulations
29	1891; ward 1-14, bank shareholders
30	1891; ward 15-22, "C"-money lenders, school district 21-42
31	1891; school district 43-Alta, railroads-recapitulations
32	1892; ward 1-15
33	1892; ward 16-22, "C"-bank shareholders
34	1892; school district 21-29, 66, 30-46

Reel	Description
35	1892; school district 48-Little Cottonwood, bee hives-recapitulations
36	1893; Block 1, Plat A, SLC Sur-Block 60, Plat C, SLC Sur
37	1893; Block 61, Plat C, SLC Sur-Terrace Heights
38	1893; School district 21-Silverton, railroads-recapitulations
39	1894; Block 1, Plat A, SLC Sur-Block 62, Plat C, SLC Sur
40	1894; Block 63, Plat C, SLC Sur-Terrace Heights
41	1894; School district 21-46; School district 47-Silverton, railroads-recapitulations
42	1895; Block 1, Plat A, SLC Sur-Block 75, Plat C, SLC Sur
43	1895; Block 76, Plat C, SLC Sur-Terrace Heights
44	1895; School district 21-44
45	1895; School district 46-Silverton, railroads-recapitulations
46	1896; Block 1, Plat A, SLC Sur-University Subdivision
47	1896; Block 76, Plat C, SLC Sur-Terrace Heights
48	1896; School district 21-44, bank shareholders-appendix
49	1896; School district 46-Silverton, mortgages-recapitulations
50	1897; Block 1, Plat A, SLC Sur-Block 114, Plat C, SLC Sur
51	1897; Block 1, Plat D, SLC Sur-Terrace Heights
52	1897; School district 21-46
53	1897; School district 47-Silverton, bank shareholders-recapitulations